

The University of Maine DigitalCommons@UMaine

Maine Town Documents

Maine Government Documents

1945

Annual Report of the Assessors, Treasurer, Collector, Chief Engineer, Water Commission and Superintendent of Water Works of the South Paris Village Corporation For The Year Ending December 31, 1945

South Paris (Me.)

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

Repository Citation

South Paris (Me.), "Annual Report of the Assessors, Treasurer, Collector, Chief Engineer, Water Commission and Superintendent of Water Works of the South Paris Village Corporation For The Year Ending December 31, 1945" (1945). *Maine Town Documents*. 3827. <https://digitalcommons.library.umaine.edu/towndocs/3827>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.

ANNUAL REPORT

of the

Assessors, Treasurer, Collector

Chief Engineer

Water Commission and

Superintendent of Water Works

of the

South Paris Village Corporation

for the

Year Ending December 31, 1945

**Ernest F. Shaw, Printer
South Paris, Maine
1946**

Corporation Officers

Assessors

JAMES E. MASON

DONALD P. CHAPMAN

EARLE R. CLIFFORD

Clerk

EARLE R. CLIFFORD

Treasurer

ROBERT T. SMITH

Collector

ELMORE C. EDMUNDS

Water Commissioners

A. F. GOLDSMITH

GEORGE SKINNER

C. O. BARROWS

Engineers

SOLOMON N. GAY

HAROLD JACKSON

BERNARD S. JACKSON

Report of Corporation

To the Citizens of South Paris Village Corporation:

Your Corporation assessors hereby submit the following report for the year ending December 31, 1945.

Real Estate April 1, 1945

Resident,	\$920,400.00	
Non-resident,	118,180.00	
		<hr/>
Total real estate,		\$1,038,580.00
Resident personal,	\$273,075.00	
Non-resident personal,	62,475.00	
		<hr/>
Total personal estate,		335,550.00
		<hr/>
Total valuation,		\$1,374,130.00

Number of polls assessed, 435.

Gain in valuation, \$82,555.

Rate of taxation, seven and six-tenths (.0076) mills on the dollar.

Appropriated and Assessed

Street lights,	\$1,930.00
Parks,	200.00
Library,	600.00
Fire department,	2,000.00
Hydrant rental,	1,715.00
Police,	1,600.00
Miscellaneous,	1,350.00
Fire alarm maintenance,	250.00
Clock,	12.00
Compensation insurance,	165.00
Fire station janitor and fuel,	325.00
Sewer maintenance equipment,	500.00
Overlay,	230.05
Supplemental taxes,	70.01
<hr/>	
Total committed to collector,	\$10,947.06
Excise tax collected in 1945,	\$225.70

Appropriation Accounts

A. Protection

1. Fire Department

RECEIPTS

Balance January 1, 1945,	\$ 89.35
Appropriation,	2,000.00
Total receipts,	\$2,089.35

EXPENDITURES

Assessors' warrants,	1,969.39
Balance December 31, 1945,	\$119.96

Assessors' Warrants Itemized

W. G. Cushman, chimney and grass fires,	\$ 61.00
Solomon Gay, chimney and grass fires,	221.27
Bernard S. Jackson, Hose Co. No. 1,	246.50
Henry Merrill, Hose Co. No. 2,	221.75
Francis Edwards, Hose Co. No. 1,	15.00
Francis Noyes, Hose Co. No. 2,	13.00
W. J. Wheeler & Co., Inc., insurance,	87.95
Stewart's Shell Service, gas,	3.64
Grant's Shell Service, gas and oil,	8.17
O. K. Clifford Co., Inc., gas and inspections,	2.57
Lothrop's Service Station, gas and oil,	7.74
Henry T. Amey, gas, oil and repairs,	26.28
Paris Hardware Co., supplies,	7.65
Quaker Rubber Corporation, fire hose,	800.00
Robert F. Bickford, treas., fire at cattle shed at fair grounds,	100.00
W. W. Ripley, removing snow,	17.00
Percy W. Maguire, lantern,	18.00
Ernest F. Shaw, printing,	12.55
F. J. Lauzier, inspections,	1.50
American LaFrance Foamite Corp., booster hose,	21.21
Total,	\$1,969.39

2. Fire Station Janitor and Fuel**RECEIPTS**

Appropriation,	\$325.00
Cash from water department, 1945,	50.00
Total receipts,	\$375.00

EXPENDITURES

Assessors' warrants,	281.57
Balance December 31, 1945,	\$93.43

Assessors' Warrants Itemized

A. W. Walker & Son, fuel,	\$167.69
R. G. Pike, fuel,	13.75
Lewis P. Knight, janitor,	96.00
Central Maine Power Co.,	4.13
Total,	\$281.57

3. Fire Alarm System Maintenance**RECEIPTS**

Appropriation,	\$250.00
----------------	----------

EXPENDITURES

Assessors' warrants,	238.32
Balance transferred to summary,	\$11.68

Assessors' Warrants Itemized

Central Maine Power Co., compressor and repairs,	\$ 67.01
Frank Packard, care of fire alarm,	100.00
Clarence L. Jackson, ringing alarm,	49.04
Donald P. Chapman, ringing alarm,	.96
Edwin W. Scamman, labor,	11.00
The Gamewell Co., repairs,	8.53
Chas. H. Howard Co., supplies,	1.78
Total,	\$238.32

4. Watchman and Police

	RECEIPTS	
Appropriation,		\$1,600.00
	EXPENDITURES	
Assessors' warrants,		1,594.79
Balance transferred to summary,		<u>\$5.21</u>
Assessors' Warrants Itemized		
Clarence L. Jackson,		\$1,518.15
George Dresser,		47.14
Bernard Jackson,		4.00
Harold Jackson,		4.00
Alton Swan,		4.00
D. P. Chapman,		6.00
Detex Watch Clock Corp., repairs and supplies for clock,		11.50
Total,		<u>\$1,594.79</u>

5. Hydrant Rental

	RECEIPTS	
Appropriation,		\$1,715.00
	EXPENDITURES	
Assessors' warrant, South Paris Village Corpora- tion Water Works,		1,715.00
Account balanced.		<u></u>

6. Street Lights

	RECEIPTS	
Appropriation,		\$1,930.00
	EXPENDITURES	
Assessors' warrants, Central Maine Power Co.,		1,923.11
Balance transferred to summary,		<u>\$6.89</u>

B. Health and Sanitation

1. Sewer Maintenance

RECEIPTS

Balance January 1, 1945,	\$206.85
Appropriation for equipment,	500.00
Received tapping fees from the following:	
Luther M. Winslow,	25.00
Henry T. Amey,	25.00
Bessie Pope,	25.00
Nina Goodwin,	25.00
L. W. Titus,	70.00
<hr/>	
Total receipts,	\$876.85

EXPENDITURES

Assessors' warrants,	609.97
<hr/>	
Balance December 31, 1945,	\$266.88

Assessors' Warrants Itemized

Auburn sewerage district, labor and use of equipment,	\$ 32.10
J. F. McDermott, sewer rod,	474.77
L. M. Longley & Son, labor and material,	9.40
I. G. Moore, labor,	87.50
Paris Hardware Co., use of sewer rod and supplies,	1.55
Earle R. Clifford, postage, telephone and express,	3.65
<hr/>	
Total,	\$609.97

C. Recreation**1. Public Library****RECEIPTS**

Balance January 1, 1945,	\$ 42.00
Appropriation,	600.00
Treasurer of State,	42.00
	<hr/>
Total receipts,	\$684.00

EXPENDITURES

Assessors' warrants, South Paris Public Library,	684.00
	<hr/>
Account balanced.	

2. Public Park**RECEIPTS**

Appropriation,	\$200.00
----------------	----------

EXPENDITURES

Assessors' warrants,	193.75
	<hr/>
Balance transferred to summary,	\$6.25
Assessors' Warrants Itemized	
Clarence L. Jackson, care of park and repairs,	\$178.00
E. B. Mayberry, sharpening lawn mowers,	9.50
N. Dayton Bolster Co., paint and brush,	4.75
R. G. Pike, trucking,	1.50
	<hr/>
Total,	\$193.75

3. Fair Street Park**RECEIPTS**

Balance January 1, 1945,	\$117.99
--------------------------	----------

EXPENDITURES

Assessors' warrant, Eugene A. Dean, care of park,	10.00
	<hr/>
Balance December 31, 1945,	\$107.99

D. Unclassified

1. Miscellaneous Account

RECEIPTS

Appropriation,	\$1,350.00
Paris Village Corporation, fires,	34.00
Town of Paris, fires outside Corporation,	18.00
Town of Paris, refund of commission paid collector in error,	35.39
Rent of fire hall,	9.00
Kenneth Russell, use of pump,	5.00
Albert Bryant, use of pump,	5.00
E. P. Crockett, payment in lieu of 1942, 1943, 1944 and 1945 taxes,	20.33
Cost and interest on tax liens,	9.09
	<hr/>
Total receipts,	\$1,485.81

EXPENDITURES

Assessors' warrants,	1,451.79
	<hr/>
Balance December 31, 1945,	\$34.02

Assessors' Warrants Itemized

Central Maine Power Co., lights,	\$ 30.34
Treasurer of State, 1944 audit,	31.33
Ernest F. Shaw, Corporation reports,	176.50
Ernest F. Shaw, printing,	8.75
Earle R. Clifford, delivering reports and postage,	7.00
Earle R. Clifford, postage and express,	2.73
W. J. Wheeler & Co., Inc., insurance,	27.50
W. J. Wheeler & Co., Inc., bonds for collector and treasurer,	40.00
Charles H. Howard Co., valuation books and supplies,	19.50
Town of Paris, office supplies,	1.60
Marks Printing House, tax receipts and supplies,	18.90

CORPORATION REPORT

11

Helen L. Briggs, clerical work,	17.00
Elmore C. Edmunds, commission on tax collections,	109.75
Elmore C. Edmunds, abatements allowed, as per list,	34.69
Town of Paris, rent of office and safe,	50.00
Robert T. Smith, services as moderator,	5.00
Robert T. Smith, salary as treasurer,	100.00
Earle R. Clifford, salary as clerk,	12.00
Solomon N. Gay, attending fires outside Corporation,	14.00
Solomon N. Gay, salary as fire chief,	175.00
Bernard S. Jackson, salary as first assistant,	125.00
Harold B. Jackson, salary as second assistant,	125.00
James E. Mason, salary as assessor,	77.20
Earle R. Clifford, salary as assessor,	108.80
D. P. Chapman, salary as assessor,	99.20
D. P. Chapman, bookkeeping,	35.00
<hr/>	
Total,	\$1,451.79

Abatements Allowed

1945

Thomas Arris, paid in Oxford,	\$ 1.00
Wallace Bailey, paid in Waterford,	.11
Frank Hay, paid in Hebron,	1.11
Fred W. Jewett, left town,	1.11
Arthur J. Landry, left town,	1.00
S. Howard McAlister, army,	1.11
Charles E. Pomeroy, error,	1.11
Howard Shaw, deceased,	1.00
J. W. Thompson, error,	1.00
Roland Young, unable to pay,	1.00
Philip Brooks, paid in Bethel,	1.00
Fred Cushman heirs, error,	11.40
Ross D. Coburn, deceased,	1.00
Warren Harriman, navy,	1.00
Charles E. Johnson, army,	1.00

Leon Kilgore, paid in Stoneham,	1.00	
James E. Mason, veteran,	1.00	
Lyman McDonald, in service,	1.11	
David Boyle, paid in summer,	1.11	
	<hr/>	\$29.17

1944

Emile Belanger, left town,	\$1.00	
Paul Lord, left town,	1.00	
Norma Wilburger, error,	.19	
William J. King, paid in Norway,	1.11	
Edgar Libby, unable to find,	1.11	
Henry Hamlin, unable to find,	1.11	
	<hr/>	5.52
		<hr/>
Total abatements,		\$34.69

2. Town Clock

RECEIPTS

Appropriation,	\$12.00
----------------	---------

EXPENDITURES

Assessors' warrant, Helen L. Briggs,	12.00
--------------------------------------	-------

3. Compensation Insurance

RECEIPTS

Appropriation,	\$165.00
W. J. Wheeler & Co., Inc., refund,	43.38
	<hr/>
Total receipts,	\$208.38

EXPENDITURES

Assessors' warrant, W. J. Wheeler & Co., Inc.,	165.00
	<hr/>
Balance transferred to summary,	\$43.38

F. Special Assessments**1. Overlay**

RECEIPTS

Overlay in assessing,	230.05
Transferred to summary.	

2. Supplemental Taxes

RECEIPTS

Supplemental taxes collected,	\$70.01
Transferred to summary.	

3. Excise Tax

RECEIPTS

Town of Paris,	\$225.70
Transferred to summary.	

4. Withholding Tax

RECEIPTS

Deductions from payrolls,	\$28.60
---------------------------	---------

EXPENDITURES

Assessors' warrants, collector of internal revenue,	19.60
Balance December 31, 1945,	<u>\$9.00</u>

Summary of Overdraft and Unexpended Balances

	Overdraft	Unex- pended
Fire alarm maintenance,		\$ 11.68
Police,		5.21
Street lights,		6.89
Park,		6.25
Compensation insurance,		43.38
Overlay,		230.05
Supplemental taxes,		70.01
Excise tax,		225.70
Net unexpended, to net surplus,	\$599.17	
	<u>\$599.17</u>	<u>\$599.17</u>

Respectfully submitted,

DONALD P. CHAPMAN,	Assessors of
EARLE R. CLIFFORD,	South Paris
JAMES E. MASON,	Village
	Corporation.

Annual Report of Water Commission, 1945

During the year of 1945 the principal activity of the Water Commission, besides regular operation and maintenance, was the laying of a 6 inch line from Gary street, out Walker street to the new mill of the Wilner Wood Products Company, a distance of 1032 feet.

We have also replaced four old hydrants; namely, at residence of R. W. Wheeler, opposite the Paris Public Library, Highland avenue, and near the Fair Grounds; and have installed meters at the factory of Burnham & Morrill Company and at Wilner Wood Products Company. We have also purchased the right of way and assisted on expense of grading at the Fire Station.

Recommended improvements:

During the coming year we recommend going ahead with several of the projects which had to be abandoned during the war, such as completing the extension already started from Hill street, out Cross street and Buckfield road, a distance of about 1100 ft., 450 feet of which is already completed, and place a hydrant near the residence of Solomon Gay; also replacing 4 inch line from Skillings avenue on Gothic street to Western avenue, and lay a 2 inch line on Russell street.

In order to maintain sufficient pressure on the sprinkler system at the Wilner Mill, the underwriters recommend the laying of a 6 inch pipe line from Main street along Charles street to Gary street, a distance of 1100 feet.

We should also replace several more of the old hydrants with new ones, and place a new hydrant on Hill street, near the Pike Mill.

With the new housing project being presented, various extensions will be necessary to accommodate houses which may be built in the Corporation limits.

The above recommendations would involve largely labor

expense which we believe will be available this year, as the pipe used could be taken from our old 6 inch supply line, and the labor could be paid for out of the large surplus of the Water Department.

(Signed) A. F. GOLDSMITH,
CHARLES O. BARROWS,
GEORGE L. SKINNER,

Water Commissioners.

Orders Drawn

Abbot, Lee, labor,	\$ 5.63
Advertiser-Democrat, printing,	11.70
Amey, Henry T., truck expense,	22.86
Auburn Water District, supplies,	9.40
Avery, Thomas, labor,	9.76
Barker, Wendall, labor,	16.15
Blake, W. L. Co., supplies,	53.93
Bonney, Carl,	231.78
Brown & Wales Co., supplies,	107.41
Burnham & Morrill Co., supplies,	19.63
Butts, Mrs. Rose, adding machine,	35.00
Buck, Winfield, labor,	28.80
Canadian National Ry., crossing fees,	3.25
Central Maine Power, power purchased,	2,835.48
Church, S. B. Co., pump expense,	391.55
Clifford, O. K. Co., truck expense,	1.95
Cobb & Shackford Co., express on supplies,	2.83
Collector of Int. Rev., withholding tax,	318.72
Coumont, Ivan, grading,	100.00
Cushman, W. G., labor,	953.81
Day, Gerald, labor,	8.78
Damon, Harlan, labor,	64.65
Etheridge Foundry Co., supplies,	79.30
Farnham, Earl, refund,	26.41
Frost, E. Richmond, labor,	66.40
Goldsmith, A. F., salary as supt. (11 mos.),	578.00
Goldsmith, Bessie, clerical,	55.00
Grant's Shell station, truck expense,	21.27
Hodgdon, Alonzo, labor,	99.07
Huotari, John, labor,	191.40
Hydraulic Development Corp., Hydrotite,	50.00

Lewis, Robert, labor,	11.70
Longley's, supplies,	1.32
Lothrop Filling Sta., truck expense,	9.00
Lowe, E. B., flowers,	4.00
Lowell, Eugene, postmaster, envelopes,	30.00
Magoon, Otis, labor,	67.43
Maine Water Utilities Assn., dues,	10.00
Market Square Shell station, truck expense,	3.10
Masonic Lodge trustees, refund,	9.30
Millett, Fish & Dresser, audit of books,	90.00
Moore, Isaac G., labor,	73.75
New England Tel. & Tel., telephone service,	54.16
Newell, Elliott, labor,	2.87
Norway Water Dist., supplies,	1.02
Paris Farmers' Union, supplies,	2.23
Paris Hardware Co., supplies,	38.24
Phinney, C. H., light fixture,	15.45
Pittsburgh Equitable Meter Co., meters,	330.00
Ripley & Fletcher Co., truck expense,	24.47
Shaw, Ernest, printing,	26.50
South Paris Village Corp., fuel,	50.00
Swan, Alton, labor,	66.40
Talbot, Ernest, labor,	101.65
Twitchell, C. W., labor,	8.40
Utility Supply Co., rubber stamp,	.91
Walker, A. W. & Son, ditch pump and supplies,	162.50
West, Arthur, labor,	163.02
Wheeler, W. J. Co., insurance,	20.00
Wilson, Bernice,	359.35

\$8,136.69

Balance Sheet
South Paris Village Corporation Water Works
As At December 31, 1945

ASSETS

CURRENT ASSETS:

Cash (Corporation treasurer),	\$15,881.67	
Cash in office,	2,570.46	
Cash impounded in closed bank,	\$4,483.14	
Less: Reserve for estimated loss,	3,735.95	
	<u>747.19</u>	
Accounts receivable:		
Sales and jobbing customers,	\$ 742.73	
Water customers,	1,031.99	
	<u>1,774.72</u>	
Materials and supplies on hand,	1,173.55	
	<u>\$22,147.59</u>	

FIXED ASSETS:

Fixed capital—June 30, 1915,	\$77,352.25
Subsequent additions:	
Land,	\$ 650.00
Reservoirs and standpipes,	558.56
Distribution mains,	24,353.22
Purification system,	685.93
Services,	1,210.39
Hydrants and fire cisterns,	878.41
Meters,	1,122.00
Law expenses,	32.75
Engineering,	13.63
Other equipment,	2,310.24
General office equipment,	233.07
Dams and wells,	12,512.02

CORPORATION REPORT

19

Electric power—		
Pumping equipment,	6,835.18	
Pumping station structure,	1,400.00	
	<hr/>	52,795.40
Less:		<hr/>
Accumulated depreciation,		\$130,147.65
		34,552.50
		<hr/>
		95,595.15
TOTAL ASSETS		<hr/>
		\$117,742.74

LIABILITIES AND CAPITAL

CURRENT LIABILITIES:

Advance payment of water rentals,	\$1,202.25	
Employees' withholding tax,	133.30	
	<hr/>	\$ 1,335.55
CONTRIBUTIONS FOR CONSTRUCTION,		580.00
EARNED SURPLUS,		115,827.19
		<hr/>
TOTAL LIABILITIES AND CAPITAL,		\$117,742.74

South Paris Village Corporation Water Works Statement of Profit and Loss

WATER SERVICE REVENUES:

Metered residential sales,	\$ 29.87	
Flat-rate residential sales,	7,045.91	
Flat-rate commercial sales,	1,489.36	
Metered commercial sales,	932.97	
Metered industrial sales,	2,506.38	
Flat-rate industrial sales,	458.18	
Public fire protection,	1,715.00	
	<u> </u>	\$14,177.67

OPERATING EXPENSES:

Pumping expense—Operation:		
Pumping labor,	\$ 664.56	
Power purchased,	2,623.64	
	<u> </u>	\$3,288.20
Distribution expense—Operation:		
Distribution labor,		477.54
Pumping expense—Maintenance:		
Repairs to pumping station		
building and fixtures,	\$ 42.89	
Repairs to pumping equipment,	523.11	
	<u> </u>	566.00
Distribution expense—Maintenance:		
Repairs to distribution mains,	\$296.35	
Repairs to services,	272.39	
Repairs to hydrants,	45.81	
	<u> </u>	614.55
General and miscellaneous expense:		
Salaries and expense of general		
officers,	\$743.50	
Salaries and expense of general		
office clerk,	492.75	
General office supplies and ex-		
pense,	264.47	

CORPORATION REPORT**21**

Transportation expense,	230.29	
Insurance,	17.00	
Miscellaneous general expense,	165.91	
	<u>1,913.92</u>	
Total operating and maintenance expense,	\$6,860.21	
Depreciation,	<u>1,939.70</u>	
		<u>8,799.91</u>
NET OPERATING REVENUE,		\$5,377.76
OTHER REVENUE:		
Income from sales and jobbing,		<u>157.82</u>
Net income transferred to surplus,		\$5,535.58

South Paris Village Corporation Water Works**Analysis of Earned Surplus**

Balance of earned surplus at January 1, 1945,	\$110,291.61
Additions:	
Net income for the year	<u>5,535.58</u>
Balance of earned surplus at December 31, 1945,	\$115,827.19

Comparative Analysis of Profit and Loss

South Paris Village Corporation Water Works

For the Years Ended December 31

	1945	1944	1943
OPERATING REVENUE:			
Commercial sales,	\$9,498.11	\$8,262.05	\$8,356.68
Industrial sales,	2,964.56	4,332.29	1,945.52
Hydrants rentals,	1,715.00	1,715.00	1,715.00
	<hr/>	<hr/>	<hr/>
	\$14,177.67	\$14,309.34	\$12,017.20
OPERATING EXPENSE:			
Pumping—Operation,	\$3,288.20	\$3,287.02	\$2,523.69
Pumping—Maintenance,	566.00	688.45	29.58
Water purchases,			
Purification—Operation,			
Purification—Maintenance,			
Distribution—Operation,	477.54	86.30	227.40
Distribution—			
Maintenance,	614.55	196.12	380.11
Abandoned property,			
General—Operations,	1,913.92	1,754.57	1,924.94
Depreciation on system,	1,939.70	1,880.18	1,880.18
Uncollectible bills,		148.20	
	<hr/>	<hr/>	<hr/>
	\$8,799.91	\$8,040.84	\$6,965.90
NET OPERATING			
PROFIT,	<hr/>	<hr/>	<hr/>
	\$5,377.76	\$6,268.50	\$5,051.30
NON-OPERATING REVENUE:			
Sales and jobbing,	\$157.82	\$14.00	\$252.53
Miscellaneous,			
	<hr/>	<hr/>	<hr/>
	\$157.82	\$14.00	\$252.53
NON-OPERATING EXPENSE:			
Interest on deductions,			
NET PROFIT,	<hr/>	<hr/>	<hr/>
	\$5,535.58	\$6,282.50	\$5,303.83

State Department of Audit

JANUARY 28, 1946

Board of Assessors
South Paris Village Corporation
South Paris, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the South Paris Village Corporation have been audited by auditors G. C. Lewis and F. A. Reichel for the period January 1, 1945 to December 31, 1945 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the corporation appear to have been appropriately handled.

Exhibits and schedules incorporated in this report impartially present the financial position of the corporation and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY,
State Auditor.

FMB:kr

COMMENTS

Re: Audit of South Paris Village Corporation

January 1, 1945, to December 31, 1945

An audit of the records and accounts of the South Paris Village Corporation has been made and the results and findings of our work are as follows:

CASH

The cash on hand was reconciled with the statement from the Casco Bank & Trust Company as of the end of the year, December 31, 1945, and was found to agree with the amount shown on the treasurer's records.

TAXES RECEIVABLE

With the exception of \$294.53 of the current year's tax commitment, all tax accounts in the hands of the collectors have been collected.

The tax collector's records were compared with the Assessors' records and found to be in agreement.

TAX LIENS AND DEEDS

The tax liens and deeds are on file with the corporation treasurer and agree with the amount shown on the balance sheet.

DUE GOVERNMENTAL AGENCIES

The item shown on the balance sheet as due governmental agencies is for collections on withholding taxes not remitted as of the end of the year.

SURPLUS

An increase of \$599.17 was made in this account during 1945 by a savings in appropriations of \$73.41, and the application of excess revenue as follows: Overlay, \$230.05; Excise Tax received from town of Paris, \$225.70, and supplemental taxes collected, \$70.01.

The surplus at the close of the year was \$3,040.92.

TRUST FUNDS

Trust fund principals, income and investments were examined and found to be in order.

GENERAL

The bonds of the corporation treasurer and tax collector were examined and appeared to be according to law.

Vouchers and payrolls were checked to the records and all seemed to be correctly recorded and proper charges to the appropriations.

The records were found to be kept in a very efficient manner and all information necessary to compile this report was easily obtained.

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS

Unappropriated surplus—January 1, 1945	\$2,441.75
Increase:	
Appropriation balances—	
Unexpended,	\$ 73.41
Overlay,	230.05
Excise tax,	225.70
Supplemental taxes,	70.01
	<hr/>
Total increase,	599.17
	<hr/>
Unappropriated surplus,	\$3,040.92

CASH ON HAND AND IN BANK

December 31, 1945

Corporation treasurer,	\$ 3,228.24
Water department,	15,881.67
	<hr/>
Total,	\$19,109.91

1945 TAXES RECEIVABLE

Barnett, Anna,	\$11.40	Piper, Gerald E.,	1.00
Boyce, George P.,	8.36	Piper, Albert,	1.00
Brown, Richard S.,	1.49	Peterson, John,	1.00
Cummings, Oliver J.,	1.11	Ross, William A.,	.25
Durgin, Fannie, heirs,	6.08	Wilson, Bernard W.,	3.39
Durgin, Kenneth,	1.00	Wagman, Pauline,	3.04
Greene, B. A. & M. A.,	7.71	Campbell, Gertrude D.,	.27
Healy, Frank,	1.00	Corey, Linnie B.,	.27
Keniston, Mary E.,	3.04	Paid after books were	
Pratt, Willard G.,	23.91	closed,	195.65
Pratt, Flora,	11.40		<hr/>
Parsons, Clarence L.,	12.16	Total,	\$294.53

South Paris Village Corporation
Comparative Balance Sheet
General Fund

ASSETS		
	Dec. 31, 1945	Dec. 31, 1944
Cash:		
On hand in bank,	\$19,109.91	\$11,957.50
Taxes receivable:		
Current year,	294.53	384.66
Tax liens,	\$199.67	\$285.43
Less: Reserve for losses,	50.24	50.24
	<hr/>	<hr/>
	149.43	235.19
Tax deeds,	133.65	133.65
Less: Reserve for losses,	133.65	133.65
	<hr/>	<hr/>
TOTAL ASSETS—		
GENERAL FUND,	\$19,553.87	\$12,577.35
Trust Funds		
Cash:		
Time deposits,	\$113.64	\$111.41
	<hr/>	<hr/>
TOTAL ASSETS—		
TRUST FUNDS,	\$113.64	\$111.41
LIABILITIES		
	Dec. 31, 1945	Dec. 31, 1944
Due governmental agencies,	\$9.00	
SURPLUS		
Appropriated,	\$16,503.95	\$10,135.60
Unappropriated,	3,040.92	2,441.75
	<hr/>	<hr/>
	\$19,544.87	\$12,577.35
TOTAL LIABILITIES		
AND SURPLUS—		
GENERAL FUND,	\$19,553.87	\$12,577.35
FUNDS		
Principal,	\$50.00	\$50.00
Income,	63.64	61.41
	<hr/>	<hr/>
TOTAL LIABILITIES		
TRUST FUNDS,	\$113.64	\$111.41

CASH RECEIPTS AND DISBURSEMENTS**Year Ended December 31, 1945**

Cash balance—January 1, 1945		\$11,957.50
Add—Cash receipts:		
Taxes receivable—		
Current year,	\$10,652.53	
Prior years,	337.08	
Total taxes receivable,		\$10,989.61
Tax liens,		143.84
Excise tax,		225.70
Departmental,		14,780.14
Other receipts:		
Withholding taxes,		28.60
TOTAL CASH RECEIPTS,		26,167.89
TOTAL AVAILABLE,		38,125.39
Deduct—Cash disbursements:		
Departmental,	18,985.38	
Costs on tax liens,	10.50	
Withholding taxes,	19.60	
TOTAL CASH DISBURSEMENTS,		19,015.48
CASH BALANCE—December 31, 1945,		\$19,109.91

1945 VALUATION, ASSESSMENT AND COLLECTION**Year Ended Dec. 31, 1945****VALUATION:**

Real estate—Resident,	\$920,400.00	
—Non-resident,	118,180.00	
Total real estate,		\$1,038,580.00
Personal estate—Resident,	273,075.00	
—Non-resident,	62,475.00	
Total personal estate,		335,550.00
TOTAL VALUATION,		\$1,374,130.00

ASSESSMENT:

Valuation x rate—\$1,374,130 x .0076	\$10,443.39	
435 polls @ \$1.00,	435.00	
	10,878.39	
Less: Loss in computing taxes,	1.34	
Tax commitment,	10,877.05	
Supplemental taxes,	70.01	

**TOTAL ASSESSMENT CHARGED
TO COLLECTOR,****\$10,947.06****COLLECTIONS AND CREDITS:**

Cash receipts,	10,652.53
----------------	-----------

1945 TAXES RECEIVABLE—

December 31, 1945,	\$294.53
--------------------	----------

COMPUTATION OF ASSESSMENT

Tax commitment (as above),	\$10,877.05
Requirements:	
Appropriations,	10,647.00

OVERLAY—

Transferred to Unappropriated Surplus,	\$230.05
--	----------

SOUTH PARIS VILLAGE CORPORATION
STATEMENT OF DEPARTMENTAL OPERATIONS

Year Ended December 31, 1945

	CREDITS		CHARGES		BALANCES	
	Balance	Appro-	Cash	Total	Cash Dis-	Un- Carried
	Jan. 1, 1945	priations	Receipts	Available	bursements	expended Forward
WATER DEPARTMENT,	\$9,679.41		\$14,338.95	\$24,018.36	\$8,136.69	\$15,881.67
PROTECTION						
Fire department,	89.35	\$2,000.00		2,089.35	1,969.39	119.96
Fire station—Janitor and fuel,		325.00	50.00	375.00	281.57	93.43
Fire alarm system,		250.00		250.00	238.32	\$11.68
Street lights,		1,930.00		1,930.00	1,923.11	6.89
Police,		1,600.00		1,600.00	1,594.79	5.21
Hydrant rental,		1,715.00		1,715.00	1,715.00	
	89.35	7,820.00	50.00	7,959.35	7,722.18	23.78 213.39
HEALTH AND SANITATION						
Sewer maintenance,	206.85	500.00	170.00	876.85	609.97	266.88

LIBRARY

Maintenance,	42.00	600.00	42.00	684.00	684.00		
--------------	-------	--------	-------	--------	--------	--	--

RECREATION

Public park,		200.00		200.00	193.75	6.25	
Fair street park,	117.99			117.99	10.00		107.99
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	117.99	200.00		317.99	203.75	6.25	107.99

UNCLASSIFIED

Miscellaneous,		1,350.00	135.81	1,485.81	1,451.79		34.02
Town clock,		12.00		12.00	12.00		
Compensation insurance,		165.00	43.38	208.38	165.00	43.38	
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		1,527.00	179.19	1,706.19	1,628.79	43.38	34.02

TOTALS,

\$10,135.60	\$10,647.00	\$14,780.14	\$35,562.74	\$18,985.38	\$73.41	\$16,503.95
-------------	-------------	-------------	-------------	-------------	---------	-------------

TAX LIENS, DECEMBER 31, 1945

	1944	1943	1942	1941	1940	1939	1938	1937	1936	Total
Barnett, Anna,	\$12.90	\$11.70	\$12.75	\$13.05	\$12.60					\$63.00
Campbell, Gertrude D.,	1.77									1.77
Corey, Linnie B.,				1.77						1.77
Durgin, Fannie, heirs,		6.94								6.94
Mason, Cora, heirs and										
Pauline Wagman,	4.54	4.22	4.50	4.58	3.36	3.00	2.76	1.62		28.58
Harlow, Everett,	1.69									1.69
ThurLOW, J. A.,					16.80					16.80
Tyler, Alfred,					.42					.42
Paid after books were										
closed,			12.75		12.60	11.25	13.80	13.60	14.70	78.70
	<u>\$20.90</u>	<u>\$22.86</u>	<u>\$30.00</u>	<u>\$19.40</u>	<u>\$45.78</u>	<u>\$14.25</u>	<u>\$16.56</u>	<u>\$15.22</u>	<u>\$14.70</u>	<u>\$199.67</u>

TAX DEEDS

	1935	1934	1933	1932	Total
Barnett, Anna,	\$13.44	\$12.88	\$12.88		\$39.20
Hicks, Florence, heirs,		8.92			8.92
Jackson, William,			9.58		9.58
McGinley, Lila,		8.92			8.92
Starbird, F. W.,	1.34		1.33		2.67
Pence, Maurice M.,	10.52	10.24			20.76
Settled after books were closed,	14.60	14.20		14.80	43.60
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$39.90	\$55.16	\$23.79	\$14.80	\$133.65

DUE GOVERNMENTAL AGENCIES

December 31, 1945

Withholding tax,	\$9.00
------------------	--------

TRUST FUNDS

	Original Fund	Balance Jan. 1, 1945	Interest Earned	Balance Dec. 31, 1945
Moore Park Fund, \$50.00		\$111.41	\$2.23	\$113.64

Report of Chief Engineer

To the citizens of South Paris Village Corporation:

I am submitting my annual report of the fire department.
Organization was completed April 7, 1945 with:

Solomon N. Gay, chief engineer.

Bernard Jackson, first assistant.

Harold Jackson, second assistant.

HOSE CO. NO. 1

Howard Lowe, foreman.

Carroll Edwards, assistant foreman.

Bernard Jackson, clerk.

Carl Coburn, first pipeman.

Wendell Lovejoy, assistant pipeman.

Wilbur Viles, second pipeman.

Lawrence Cushman, assistant pipeman.

Harry Gordon, hydrant man.

Drivers: Francis Edwards, Wendell Lovejoy, Carl Coburn,
Wm. Cushman.

Hosemen: Leon Stearns, Ivan Coumont, Mark Kingsley,
Hiram Gatchell, Leo Morrisette, Richard DeCato, Aarne
Cummings, Roland Curtis, James Carey, Lloyd Webster,
Francis Chapman, Howard Grover,

HOSE CO. NO. 2

Donald Wing, foreman.
Harold Mitchell, assistant foreman.
Henry Merrill, clerk.
Wade Hapgood, driver.
Charles Lawrence, first pipeman.
Edwin Scamman, assistant pipeman.
Leon Burgess, second pipeman.
Herman Barnett, assistant pipeman.
Leroy Witham, hydrant man.

Hosemen: Freeman Morse, William Tuttle, Albert Judd, Frank Hammond, Willis Ames, Harland Shaw, Charles Cutler, Isaac Moore, Charles Hammond, Ora Blossom, Bob Lewis, Leslie Hall, James House.

We had 75 calls in all:

8 grass and rubbish fires.
1 fire on Grand Trunk R. R.
5 town fires.
7 alarm fires.
54 chimney fires.

Respectfully submitted,
SOLOMON N. GAY, Chief Engineer.

Annual Corporation Meeting

To the Legal Voters of South Paris Village Corporation,

GREETING:

You are hereby notified and warned to assemble at Association Hall, South Paris Village, State of Maine, on Tuesday, the 5th day of March 1946, at 7:30 P. M. to act on the following articles:

Article 1. To choose a moderator to preside at said meeting.

Art. 2. To see if the corporation will accept the reports of the assessors, collector, treasurer, chief engineer of the fire department and the water commission.

Art. 3. To choose all necessary officers for the ensuing year.

Art. 4. To see what sum of money the corporation will grant and raise for the care of public parks for the ensuing year.

Art. 5. To see what sum of money the corporation will grant and raise for the maintenance and support of the Paris public library for the ensuing year.

Art. 6. To see what sum of money the corporation will grant and raise for the care of the clock in the Deering Memorial church.

Art. 7. To see what sum of money the corporation will grant and raise for the care of the fire alarm system for the ensuing year.

Art. 8. To see what sum of money the corporation will grant and raise for lighting the streets for the ensuing year.

Art. 9. To see what sum of money the corporation will

grant and raise for night watchman and police for the ensuing year.

Art. 10. To see what sum of money the corporation will grant and raise for the purpose of defraying the expense of the fire department.

Art. 11. To see what sum of money the corporation will grant and raise for the expense of janitor and fuel for the fire station for the ensuing year.

Art. 12. To see if the corporation will vote to purchase workmen's compensation insurance for the employees of the corporation and raise money for the same.

Art. 13. To see what sum of money the corporation will grant and raise for the payment of miscellaneous bills for the ensuing year.

Art. 14. To see if the corporation will vote to pay for the premiums on bonds for collector and treasurer and raise money for the same.

Art. 15. To see if the corporation will authorize the treasurer to make temporary loans to meet current expenses.

Art. 16. To see what sum of money the corporation will grant and raise for water and hydrant rental for the ensuing year.

Art. 17. To see if the corporation will vote to appropriate from the income of the water system from the sale of water and other income, such sums as may be necessary to defray the expense of maintenance of the water system, pay for extensions and pay interest on water loans if any.

Art. 18. To act on any other business that may come before said meeting.

South Paris, Maine, February 8, 1946.

EARLE R. CLIFFORD,
Clerk of the South Paris Village Corporation.